

2013

**CERTIFICATE**

To the Clerk of Saline County, State of Kansas

We, the undersigned, officers of

City of Brookville, Kansas

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2013; and  
(3) the Amount(s) of 2012 Ad Valorem Tax are within statutory limitations.

			2013 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2012 Ad Valorem Tax	County Clerk's Use Only
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<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	7	108,515	17,989	13,906
Debt Service	10-113				
Library	12-1220				
Employee Benefits	12-16,102				
Special Highway		8	56,734		
Water		8	104,201		
Special Parks and Recreation		9	2,967		
Sewer		9	80,624		
Non-Budgeted Funds		10			
Totals		XXXXXX	353,041	17,989	13,906
Is an Ordinance required to be passed, published, and attached to the budget?			No		County Clerk's Use Only
Budget Summary		11			1,293,640
Neighborhood Revitalization					Nov 1, 2012 Total Assessed Valuation

Assisted by:

D. Scot Loyd, CPA

Jan Nolde, CPA

Address:

Swindoll, Janzen, Hawk & Loyd, LLC

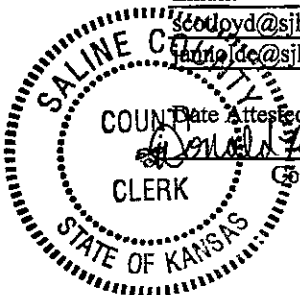
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McPherson, KS 67460

Email:

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Date Attested: October 25, 2012  
County Clerk

*Joe L. Wright*  
*James L. ...*  
*Mark Walker*  
*Wm. Woodson*  
*James ...*  
*James ...*

Governing Body

City of Brookville, Kansas

2013

## Computation to Determine Limit for 2013

## Amount of Levy

1. Total Tax Levy Amount in 2012 Budget	+ \$	18,347
2. Debt Service Levy in 2012 Budget	- \$	0
3. Tax Levy Excluding Debt Service	\$	18,347

## 2012 Valuation Information for Valuation Adjustments:

4. New Improvements for 2012 :	+	246
5. Increase in Personal Property for 2012 :		
5a. Personal Property 2012	+	13,967
5b. Personal Property 2011	-	10,765
5c. Increase in Personal Property (5a minus 5b)	+	3,202
		(Use Only if > 0)
6. Valuation of annexed territory for 2012 :		
6a. Real Estate	+	0
6b. State Assessed	+	0
6c. New Improvements	-	0
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+	0
7. Valuation of Property that has Changed in Use during 2012 :	+	7,347
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)		10,795
9. Total Estimated Valuation July 1, 2012		1,286,059
10. Total Valuation less Valuation Adjustment (9 minus 8)		1,275,264
11. Factor for Increase (8 divided by 10)		0.00846
12. Amount of Increase (11 times 3)	+	\$ 155
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	\$	18,502
14. Debt Service Levy in this 2013 Budget		0
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)		18,502

If the 2013 budget includes tax levies exceeding the total on line 15, you must  
adopt an ordinance to exceed this limit, publish the ordinance, and  
attach a copy of the published ordinance to this budget.

City of Brookville, Kansas

2013

**Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax**

Budgeted Funds for 2012	Budget Tax Levy Amount for 2011	Allocation for Proposed Year 2013		
		MVT	RVT	16/20M Veh
General	18,347	3,141	91	0
Debt Service				
Library				
Employee Benefits				
<b>TOTAL</b>	<b>18,347</b>	<b>3,141</b>	<b>91</b>	<b>0</b>

County Treas Motor Vehicle Estimate 3,141

County Treasurers Recreational Vehicle Estimate 91

County Treasurers 16/20M Vehicle Estimate 0

Motor Vehicle Factor 0.17120

Recreational Vehicle Factor 0.00496

16/20 Vehicle Factor 0.00000

City of Brookville, Kansas

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Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2011	Current Amount for 2012	Proposed Amount for 2013	Transfers Authorized by Statute
Sewer	Sewer Replacement	-	720	720	12-631p
	<b>Totals</b>	0	720	720	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	0	720	720	

\*Note: Adjustments are required only if the transfer is being made in 2012 and/or 2013 from a non-budgeted fund.

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2012	Date Due		Amount Due 2012		Amount Due 2013	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Sewer Works - 2003	9/1/2003	9/1/2043	4.25	567,800	525,000	9/22	9/22	22,312	8,000	21,973	8,000
Water works - 2007	6/1/2007	6/1/2047	4.13	241,000	235,434	6/15	6/15	9,711	2,929	9,591	3,077
Total G.O. Bonds					760,434			32,023	10,929	31,564	11,077
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					760,434			32,023	10,929	31,564	11,077



City of Brookville, Kansas

2013

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	40,550	39,504	36,994
Receipts:			
Ad Valorem Tax	17,142	18,347	xxxxxxxxxxxxxxxx
Delinquent Tax	912	600	600
Motor Vehicle Tax	2,497	3,217	3,141
Recreational Vehicle Tax	69	122	91
16/20M Vehicle Tax	4	4	0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Local Sales Tax	29,678	32,000	32,000
Franchise Tax	7,722	8,000	8,000
Cemetery		2,000	2,000
Rent	200	1,000	1,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	1,687	1,700	1,700
Miscellaneous	4,932	5,000	5,000
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>64,843</b>	<b>71,990</b>	<b>53,532</b>
<b>Resources Available:</b>	<b>105,393</b>	<b>111,494</b>	<b>90,526</b>
Expenditures:			
Personal Services	27,078	28,000	26,000
Contractual	27,354	30,000	42,000
Commodities	1,533	2,000	2,000
Governing Body	421	4,000	4,000
Streets	2,843	5,000	5,000
Park	43	500	500
Street Lights	6,617	5,000	5,000
Cemetery	0	0	0
Capital Outlay	0	0	24,015
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>65,889</b>	<b>74,500</b>	<b>108,515</b>
Unencumbered Cash Balance Dec 31	39,504	36,994	xxxxxxxxxxxxxxxx
2011/2012 Budget Authority Amount:	134,265	116,841	xxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			108,515
Tax Required			17,989
Delinquent Comp Rate:	0.0%		0
Amount of 2012 Ad Valorem Tax			17,989

City of Brookville, Kansas

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Highway	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	36,252	43,744	49,214
Receipts:			
State of Kansas Gas Tax	6,850	6,770	6,820
County Transfers Gas	792	700	700
Other	165		
Reimbursed Expense	33		
Interest on Idle Funds	9		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>7,849</b>	<b>7,470</b>	<b>7,520</b>
<b>Resources Available:</b>	<b>44,101</b>	<b>51,214</b>	<b>56,734</b>
Expenditures:			
Contractual Services	357	2,000	56,734
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>357</b>	<b>2,000</b>	<b>56,734</b>
Unencumbered Cash Balance Dec 31	43,744	49,214	0
2011/2012 Budget Authority Amount:	45,373	49,842	

Adopted Budget Water	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	4,833	3,841	14,201
Receipts:			
Charges to Customers	79,267	80,000	85,000
Other	0	5,000	5,000
Hookup Fees	240	0	0
Reimbursed Expense	752	0	0
Interest on Idle Funds	8		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>80,267</b>	<b>85,000</b>	<b>90,000</b>
<b>Resources Available:</b>	<b>85,100</b>	<b>88,841</b>	<b>104,201</b>
Expenditures:			
Personal Services	15,243	18,000	18,000
Water Bonds - Principal	2,839	2,929	3,077
Water Bonds - Interest	9,829	9,711	9,591
Contractual	52,214	40,000	42,000
Commodities	1,134	4,000	4,000
Capital Outlay	0	0	27,533
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>81,259</b>	<b>74,640</b>	<b>104,201</b>
Unencumbered Cash Balance Dec 31	3,841	14,201	0
2011/2012 Budget Authority Amount:	89,001	95,165	



City of Brookville, Kansas

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Parks and Recreation</b>	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	967	967	967
Receipts:			
Local Alcohol		2,000	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	0	2,000	2,000
<b>Resources Available:</b>	967	2,967	2,967
Expenditures:			
Parks		2,000	2,967
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	0	2,000	2,967
Unencumbered Cash Balance Dec 31	967	967	0
2011/2012 Budget Authority Amount:	1,467	2,967	

Adopted Budget <b>Sewer</b>	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	21,052	25,656	30,624
Receipts:			
Charges to Customers	40,970	42,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	40,970	42,000	50,000
<b>Resources Available:</b>	62,022	67,656	80,624
Expenditures:			
Sewer Bonds - Principal	8,000	8,000	8,000
Sewer Bonds - Interest	22,653	22,312	21,973
Personal Services	3,359	4,000	4,000
Contractual Services	2,354	2,000	2,000
Commodities	0	0	43,931
Transfer to Sewer Replacement	0	720	720
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	36,366	37,032	80,624
Unencumbered Cash Balance Dec 31	25,656	30,624	0
2011/2012 Budget Authority Amount:	75,660	77,679	

## NON-BUDGETED FUNDS

(Only the actual budget year for 2011 is to be shown)

City of Brookville, Kansas

### Non-Budgeted Funds

[illegible]

**\*\* Note:** These two block figures should agree.

First Published in the Salina Journal 8/3/12

# NOTICE OF BUDGET HEARING

The governing body of  
City of Brookville, Kansas  
 will meet on August 13, 2012 at 7:30 pm at City Hall for the purpose of hearing and  
 answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
 Detailed budget information is available at City Hall and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2013 Expenditures and Amount of Current Year Estimate for 2012 Ad Valorem Tax establish the maximum limits of the 2013 budget.  
 Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2011		Current Year Estimate for 2012		Proposed Budget for 2013		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2012 Ad Valorem Tax	Estimate Tax Rate*
General	65,889	14.096	74,500	13.988	108,515	17,989	13.988
Debt Service							
Library							
Employee Benefits							
Special Highway	357		2,000		56,734	✓	
Water	81,259		74,640		104,201	✓	
Special Parks and Recreation			2,000		2,967	✓	
Sewer	36,366		37,032		80,624	✓	
Non-Budgeted Funds	766						
Totals	184,637	14.096	190,172	13.988	353,041	✓ 17,989	✓ 13.988
Less: Transfers	0		720		720		
Net Expenditure	184,637		189,452		352,321		
Total Tax Levied	17,591		18,347		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,247,963		1,311,655		1,286,059	✓	

### Outstanding Indebtedness,

	2010
January 1,	782,000
G.O. Bonds	0
Revenue Bonds	0
Other	0
Lease Purchase Principal	0
Total	782,000

	2011
January 1,	771,273
G.O. Bonds	0
Revenue Bonds	0
Other	0
Lease Purchase Principal	0
Total	771,273

	2012
January 1,	760,434
G.O. Bonds	0
Revenue Bonds	0
Other	0
Lease Purchase Principal	0
Total	760,434

\*Tax rates are expressed in mills

Kay Vanderbilt  
 City Official Title: City Clerk

2013

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FUND	Prior Year Actual for 2011		Current Year Estimate for 2012		Proposed Budget for 2013		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2012 Ad Valorem Tax	Estimate Tax Rate*
General	65,889	14.096	74,500	13.988	108,515	17,989	13.988
Debt Service							
Library							
Employee Benefits							
Special Highway	357		2,000		56,734		
Water	81,259		74,640		104,201		
Special Parks and Recreation			2,000		2,967		
Sewer	36,366		37,032		80,624		
Non-Budgeted Funds	766						
Totals	184,637	14.096	190,172	13.988	353,041	17,989	13.988
Less: Transfers	0		720		720		
Net Expenditure	184,637		189,452		352,321		
Total Tax Levied	17,591		18,347		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,247,963		1,311,655		1,286,059		

Outstanding Indebtedness,

	2010	2011	2012
January 1,			
G.O. Bonds	782,000	771,273	760,434
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	782,000	771,273	760,434

\*Tax rates are expressed in mills

**Kay Vanderbilt**

City Official Title: City Clerk